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original package it was the box. *State of South Dakota v. Chapman*, 10 L. R. A. 432; a like conclusion was reached in regard to cigarette packages. *McGregor v. Cone*, 104 Iowa 465. Accordingly, when goods are so acted upon that they have become incorporated or mixed with the general mass of property within the state, they become subject to state taxation. *Brown v. Maryland*, 12 Wheat. 419.

CONSTITUTIONAL LAW—ARMY—HABEAS CORPUS.—EX PARTE SCHLAFFER, 154 FED. 921.—*Held*, that the imposition of a sentence of imprisonment for sixty days on a soldier, by the authorities of a city for a violation of a city ordinance, where the act charged did not result in nor threaten any injury to person or property, is unwarranted, and the soldier will be discharged on a writ of *habeas corpus* on petition of his commanding officer.

In times of peace a soldier can only be tried and imprisoned by civil authorities for a violation of a law of the land. Drunkenness is no such offence, although made a misdemeanor by municipal ordinance. *Ex parte Bright*, 1 Utah, 145. When a man becomes a soldier he goes from the control of the civil authorities to that of military, even to giving up his right to trial by jury. *Ex parte Milligan*, 4 Wall. 2. Control of Federal government over the regular army is plenary and exclusive. *Tarble's Case*, 13 Wallace 397. A city can not arraign soldiers for violations of municipal ordinances; it can arrest them to prevent further damage, but must hand them over to their military officers. *Ex parte Bright*, *supra*. Where a person is brought before a Circuit Court, on writ of *habeas corpus*, it should not discharge the prisoner, except in case of great emergency, but should leave the case for the state court to decide, after which the prisoner may appeal to the Supreme Court on a writ of error. *Baker v. Grice*, 169 U. S. 284; *Whitten v. Tomlinson*, 160 U. S. 231. But it may discharge him in case of great emergency. *Ex parte Royall*, 117 U. S. 241. As an extreme example, see *In re Neagle*, 135 U. S. 1.

CONSTITUTIONAL LAW—STATE STATUTE—DESECRATION OF NATIONAL FLAG.—*HALTER v. NEBRASKA*, 205 U. S. 34; 27 SUP. CT. 419.—*Held*, that the statute of Nebraska preventing and punishing the desecration of the flag of the United States and prohibiting the sale of articles upon which there is a representation of the flag for advertising purposes is not unconstitutional either as depriving the owner of such articles of his property without due process of law, or as denying him the equal protection of the laws because of the exception from the operation of the statute of newspapers, periodicals or books upon which the flag may be represented if disconnected from any advertisement.

CORPORATIONS—OFFICERS—LIABILITY TO CORPORATIONS—INDIVIDUAL BENEFITS.—*RICKERT v. WHITE*, 105 N. Y. SUPP. 653. Where a corporation officer purchases goods for the corporation from a partnership in which, unknown to the corporation, he holds an interest, *held*, that the corporate officer must account to the corporation for the profits derived.

Officers of a corporation occupy a fiduciary relation towards the corporation, *Marshall on Private Corporations*, section 376, and they cannot therefore with respect to the same matter act for themselves and for it, *Wardell v. Railroad Co.*, 103 U. S. 651. Thus in *Grey v. Lewis*, L. R. 8 Ch. App. 1035, and *Hersey v. Vesey*, 24 Me. 9, it is declared that a director or promoter cannot make a secret profit out of his transactions with the corporation; and it is held that where a director makes such profit, he must account for said